

EXHIBIT 3
DIRECTOR'S ORDER NO. 157

USEFUL LIFE OF SERVICE DEPRECIABLE REAL PROPERTY ASSETS

Description	Applicable GSA Asset Codes	Useful Life
Buildings: includes offices, visitor centers, residences (including prefab and mobile homes permanently attached to the land), storage facilities, laboratories	300000 – 306003, 306005 – 309901	40 years
Other Structures and Facilities: includes docks, boat ramps, power generating facilities, power lines, water tanks, water treatment facilities, wells, sewage treatment facilities, sewage collection lines, radio towers	400000 – 401502, 404000 – 404008, 407100 – 407110, 407023	20 years
Water Management Structures and Facilities: includes dams, levees, dikes, canals, drainage ditches, culverts, water control structures, pumping stations, fish raceways, fish ponds, fishways, spawning channels, docks, piers, bulkheads	401600 – 401623, 405001 – 405006, 406006	20 years
Roads, Bridges, Trails and Recreation Sites: includes paved and gravel roads, trails, parking lots, firebreaks, bulkheads, swimming pools, beaches	407600 – 407616, 407800 – 408004, 408010 – 408013, 408016	20 years
Storage tanks: includes fuel and water storage tanks	404000 - 404007	20 years
Other Structures, Recreation Sites and Miscellaneous assets: includes fences, cattle guards, gates, signs, fire towers, boardwalks, visitor stations (kiosks), picnic areas, campgrounds, security systems	306004, 406000 – 406005, 407202, 408006 – 408009, 408015	10 years